

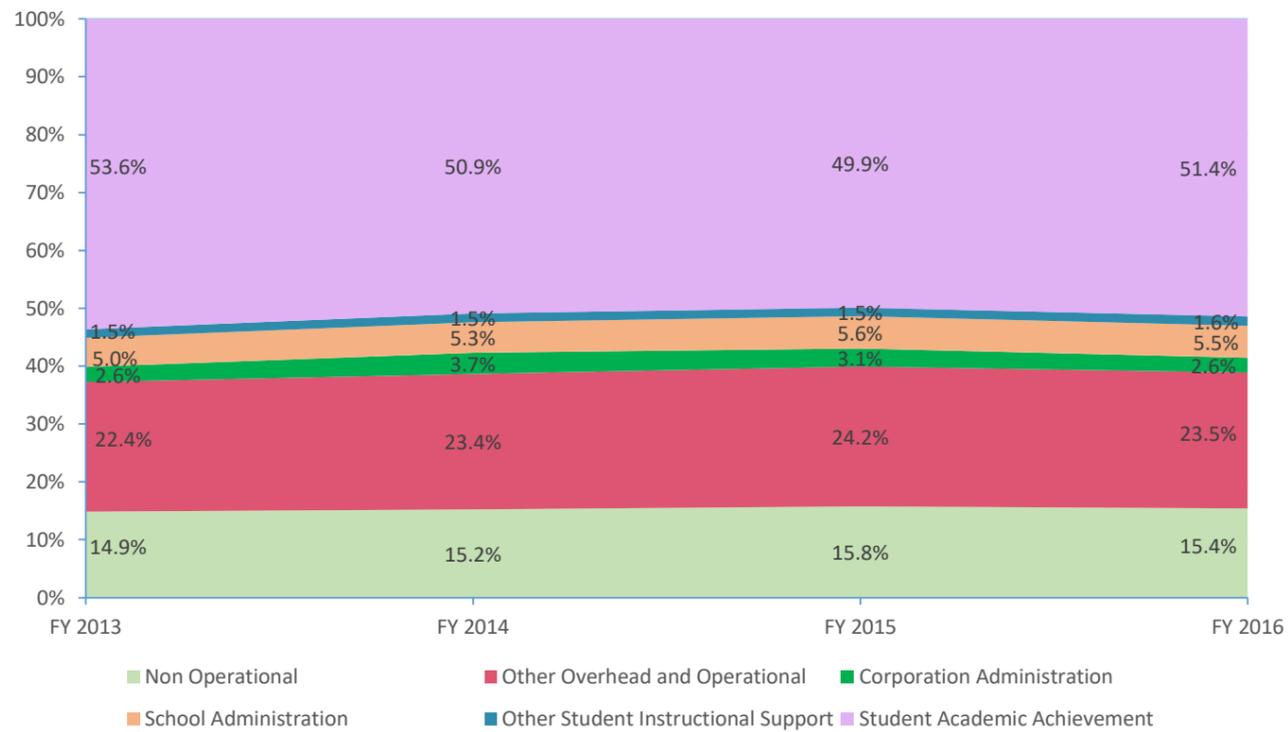
School Corporation Expenditures by Account
Biannual Financial Report Data
Spencer-Owen Community Schools (6195)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$16,303,977	52.1%	\$17,215,502	53.7%	\$15,790,686	53.6%	\$14,666,072	50.9%	\$14,259,031	49.9%	\$14,114,605	51.4%
Student Instructional Support	\$2,031,217	6.5%	\$2,241,185	7.0%	\$1,915,584	6.5%	\$1,963,597	6.8%	\$2,017,791	7.1%	\$1,960,665	7.1%
Total	\$18,335,194	58.6%	\$19,456,687	60.7%	\$17,706,270	60.1%	\$16,629,670	57.7%	\$16,276,822	57.0%	\$16,075,270	58.5%

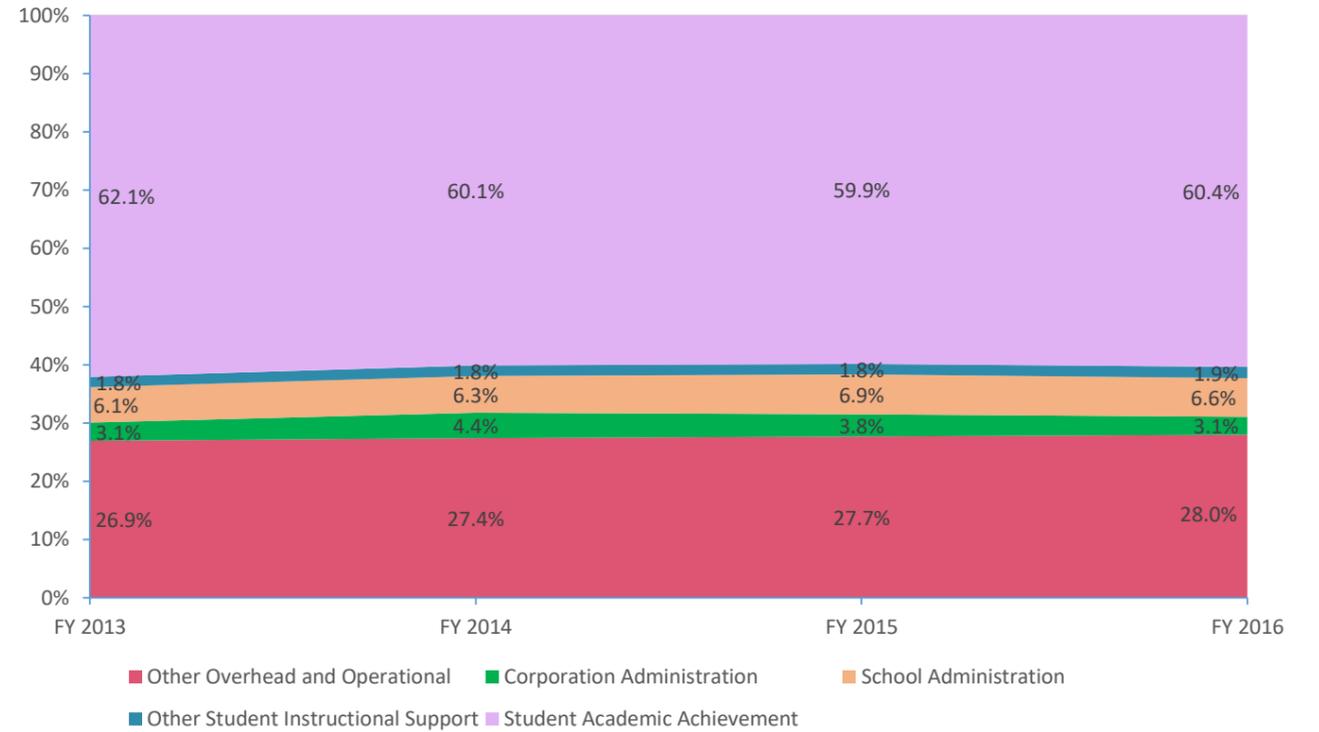
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$6,936,460	22.2%	\$8,204,533	25.6%	\$7,360,430	25.0%	\$7,799,088	27.1%	\$7,795,537	27.3%	\$7,150,198	26.0%
Non Operational	\$6,006,687	19.2%	\$4,399,467	13.7%	\$4,372,658	14.9%	\$4,393,517	15.2%	\$4,505,028	15.8%	\$4,231,868	15.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$12,943,146	41.4%	\$12,604,001	39.3%	\$11,733,088	39.9%	\$12,192,605	42.3%	\$12,300,565	43.0%	\$11,382,066	41.5%

Grand Total	\$31,278,341		\$32,060,688		\$29,439,357		\$28,822,275		\$28,577,387		\$27,457,336	
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Spencer-Owen Community Schools (6195)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$583,460	\$561,074	NA	NA	-3.8%
11100	Regular Programs	Elementary	\$4,952,422	\$7,016,880	\$4,497,342	\$4,654,854	-6.0%	-33.7%	3.5%
11200	Regular Programs	Middle/Junior High	\$1,493,091	\$2,005,032	\$1,711,485	\$1,548,652	3.7%	-22.8%	-9.5%
11300	Regular Programs	High School	\$2,492,250	\$3,471,733	\$2,920,403	\$2,874,218	15.3%	-17.2%	-1.6%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$14,753	\$52,703	\$74,301	\$63,064	327.5%	19.7%	-15.1%
11410	Regular Programs	Vocational Education - Agriculture A	\$66,166	\$102,194	\$110,577	\$110,300	66.7%	7.9%	-0.3%
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$188,317	\$277,601	\$144,385	\$122,750	-34.8%	-55.8%	-15.0%
11480	Regular Programs	Vocational Education - Industrial Education A	\$0	\$376	\$0	\$300	NA	-20.2%	NA
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$107,538	\$27,813	\$15,560	\$7,873	-92.7%	-71.7%	-49.4%
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$22,116	\$9,641	\$0	\$0	-100.0%	-100.0%	NA
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$7,155	\$0	\$0	NA	-100.0%	NA
11910	Regular Programs	Other Regular Programs - Competency Testing	\$9,485	\$0	\$0	\$0	-100.0%	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$12,745	\$48,412	\$31,252	\$40,389	216.9%	-16.6%	29.2%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$590,363	\$962,401	\$1,002,078	\$978,471	65.7%	1.7%	-2.4%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$200,885	\$397,326	\$401,809	\$393,805	96.0%	-0.9%	-2.0%
12350	Special Programs	Physical Impairment - Homebound	\$1,144	\$4,217	\$5,954	\$1,833	60.2%	-56.5%	-69.2%
12410	Special Programs	Emotional Disabilities - Full Time	\$86,006	\$83,067	\$63,610	\$42,450	-50.6%	-48.9%	-33.3%
12510	Special Programs	Culturally Different - Communication Disorders	\$86,959	\$171,017	\$125,043	\$130,248	49.8%	-23.8%	4.2%
12520	Special Programs	Culturally Different - Compensatory	\$0	\$3,006	\$0	\$0	NA	-100.0%	NA
12610	Special Programs	Learning Disability	\$466,193	\$697,149	\$608,364	\$585,233	25.5%	-16.1%	-3.8%
12810	Special Programs	Special Education Preschool	\$190,740	\$158,378	\$206,650	\$210,072	10.1%	32.6%	1.7%
12900	Special Programs	Other Special Programs	\$9,716	\$1,228	\$0	\$617	-93.7%	-49.8%	NA
13100	Adult/Continuing Education Programs	Instruction	\$24,056	\$25,495	\$6,806	\$10,287	-57.2%	-59.7%	51.2%
13900	Adult/Continuing Education Programs	Other Adult/Continuing Ed. Program	\$23,309	\$787	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$0	\$9,290	\$3,941	\$5,789	NA	-37.7%	46.9%
14300	Summer School Programs	High School	\$0	\$30,332	\$20,336	\$31,305	NA	3.2%	53.9%
15100	Enrichment Programs	Non-Credit	\$49,033	\$45,813	\$33,759	\$19,583	-60.1%	-57.3%	-42.0%
16100	Remediation	Remediation Testing	\$25,374	\$32,479	\$14,058	\$14,339	-43.5%	-55.9%	2.0%
16200	Remediation	Preventive Remediation	\$58,071	\$68,515	\$9,753	\$18,651	-67.9%	-72.8%	91.2%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$226,240	\$278,940	\$0	\$372,217	64.5%	33.4%	NA
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$384,614	\$394,155	\$655,643	\$342,747	-10.9%	-13.0%	-47.7%
17900	Payments to Other Governmental Units Within State	Other	\$14,264	\$0	\$0	\$0	-100.0%	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$42,740	\$52,559	\$88,241	\$40,131	-6.1%	-23.6%	-54.5%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$178,448	\$66,172	\$70,154	\$68,232	-61.8%	3.1%	-2.7%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$0	\$189,992	\$0	NA	NA	-100.0%
22220	Instruction	Library/Media Services - School Library	\$154,270	\$198,283	\$119,434	\$119,199	-22.7%	-39.9%	-0.2%
22230	Instruction	Library/Media Services - Audiovisual	\$2,816	\$4,617	\$6,036	\$5,868	108.3%	27.1%	-2.8%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$85,024	\$36,376	\$0	\$74,262	-12.7%	104.2%	NA
22290	Instruction	Library/Media Services - Other Educational Media Services	\$0	\$0	\$3,791	\$4,299	NA	NA	13.4%
22360	Instruction	Instruc. Related Tech. - Network Support	\$185,888	\$229,077	\$220,106	\$268,543	44.5%	17.2%	22.0%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$66,965	\$91,310	NA	NA	36.4%
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$18,578	\$26,668	\$28,510	\$35,948	93.5%	34.8%	26.1%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$235,116	\$0	\$0	\$0	-100.0%	NA	NA
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$17,671	\$4,109	\$13,368	\$43,139	144.1%	950.0%	222.7%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$214,506	\$205,865	\$222,557	NA	3.8%	8.1%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$698,562	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$13,414,964	\$17,215,502	\$14,259,031	\$14,114,605	5.2%	-18.0%	-1.0%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$0	\$2,593	\$0	\$0	NA	-100.0%	NA
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$26,904	\$500	\$2,256	\$3,920	-85.4%	684.0%	73.8%
21210	Students	Guidance Services - Service Area Direction	\$336,337	\$410,786	\$304,321	\$327,499	-2.6%	-20.3%	7.6%
21220	Students	Guidance Services - Counseling Services	\$5,660	\$0	\$0	\$0	-100.0%	NA	NA
21230	Students	Guidance Services - Appraisal Services	\$1,644	\$0	\$0	\$0	-100.0%	NA	NA

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					2006 to 2016	2009 to 2016	2015 to 2016		
21340	Students	Health Services - Nurse Services	\$49,951	\$59,477	\$99,551	\$90,204	80.6%	51.7%	-9.4%
21390	Students	Health Services - Other Health Services	\$0	\$78	\$0	\$0	NA	-100.0%	NA
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$0	\$84	\$11,904	\$22,717	NA	26829.2%	90.8%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$319	\$1,655	NA	NA	418.5%
24100	School Administration	Office of The Principal	\$1,190,344	\$1,767,668	\$1,567,207	\$1,499,060	25.9%	-15.2%	-4.3%
24900	School Administration	Other Support Services - School Admin.	\$0	\$0	\$32,233	\$15,611	NA	NA	-51.6%
Student Instructional Support Total			\$1,610,839	\$2,241,185	\$2,017,791	\$1,960,665	21.7%	-12.5%	-2.8%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$28,069	\$42,623	\$48,317	\$43,841	56.2%	2.9%	-9.3%
23150	General Administration	Board of Education - Legal Services	\$25,528	\$11,452	\$54,834	\$32,446	27.1%	183.3%	-40.8%
23160	General Administration	Board of Education - Promotion Expenses	\$0	\$3,879	\$6,499	\$1,827	NA	-52.9%	-71.9%
23210	General Administration	Executive Administration - Office of The Superintendent	\$318,708	\$555,400	\$385,237	\$497,076	56.0%	-10.5%	29.0%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$0	\$0	\$297	NA	NA	NA
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$322,741	\$340,653	\$41,362	NA	-87.2%	-87.9%
25160	Central Services	Fiscal Services - Financial Accounting	\$8,480	\$10,971	\$21,765	\$21,531	153.9%	96.3%	-1.1%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$2,880	\$523,068	\$27,898	\$62,111	2056.8%	-88.1%	122.6%
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$650	\$350	\$450	NA	-30.8%	28.6%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$8,638	\$14,210	\$0	\$0	-100.0%	-100.0%	NA
25750	Central Services	Personnel Services - Health Services	\$0	\$0	\$1,618	\$0	NA	NA	-100.0%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$353,681	\$23,761	\$0	\$1,215	-99.7%	-94.9%	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$68,091	\$0	\$0	\$0	-100.0%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$2,056,734	\$2,797,416	\$2,594,811	\$2,514,461	22.3%	-10.1%	-3.1%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$15,805	\$10,603	\$8,046	\$3,996	-74.7%	-62.3%	-50.3%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$133,321	\$151,055	\$136,683	\$110,324	-17.2%	-27.0%	-19.3%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$2,475	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$5,000	\$64,960	\$45,453	NA	809.1%	-30.0%
26700	Operation and Maintenance of Plant Services	Insurance	\$181,435	\$307,094	\$182,301	\$182,535	0.6%	-40.6%	0.1%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$303,111	\$320,780	\$263,822	\$300,331	-0.9%	-6.4%	13.8%
27010	Student Transportation	Service Area Direction	\$78,141	\$103,302	\$124,312	\$125,002	60.0%	21.0%	0.6%
27100	Student Transportation	Vehicle Operation	\$244,782	\$260,119	\$442,601	\$535,878	118.9%	106.0%	21.1%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$103,011	\$60,647	\$102,464	\$102,228	-0.8%	68.6%	-0.2%
27400	Student Transportation	Purchase of School Buses	\$74,025	\$29,935	\$414,791	\$62,991	-14.9%	110.4%	-84.8%
27500	Student Transportation	Insurance on Buses	\$0	\$183	\$5,250	\$11,553	NA	6213.1%	120.1%
27700	Student Transportation	Contracted Transportation Services	\$1,463,065	\$1,577,136	\$1,474,290	\$1,267,890	-13.3%	-19.6%	-14.0%
27900	Student Transportation	Other Student Transportation Services	\$29	\$0	\$0	\$0	-100.0%	NA	NA
31100	Food Services Operations	Service Area Direction	\$0	\$0	\$0	\$67,169	NA	NA	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$363,548	\$480,965	\$509,642	\$481,646	32.5%	0.1%	-5.5%
31400	Food Services Operations	Food Purchases	\$526,819	\$591,543	\$584,394	\$518,125	-1.7%	-12.4%	-11.3%
31900	Food Services Operations	Other Food Services	\$0	\$0	\$0	\$118,464	NA	NA	NA
Overhead and Operational Total			\$6,360,375	\$8,204,533	\$7,795,537	\$7,150,198	12.4%	-12.9%	-8.3%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$1,376	\$8,718	\$3,219	\$0	-100.0%	-100.0%	-100.0%
33500	Category not Specified	Welfare Activities Services	\$698	\$0	\$0	\$0	-100.0%	NA	NA
33910	Other Community Services	High School Band Uniforms	\$0	\$3,498	\$3,118	\$6,308	NA	80.3%	102.3%
33930	Other Community Services	Latch Key Kid Program	\$22,609	\$19,412	\$60,841	\$57,129	152.7%	194.3%	-6.1%
33940	Other Community Services	Child Care Services	\$45,411	\$47,567	\$0	\$0	-100.0%	-100.0%	NA
33990	Other Community Services	Other	\$1,350	\$19,632	\$4,707	\$6,556	385.7%	-66.6%	39.3%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$2,580,979	\$875,888	\$473,696	\$427,818	-83.4%	-51.2%	-9.7%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$5,500	\$18,985	\$0	\$28,549	419.1%	50.4%	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$161,892	\$0	\$0	\$0	-100.0%	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$345,519	\$61,905	\$136,501	\$113,579	-67.1%	83.5%	-16.8%
51100	Principal on Debt	Bonds	\$110,000	\$122,000	\$655,000	\$355,000	222.7%	191.0%	-45.8%

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$0	\$3,177	\$28,375	NA	NA	793.2%
52100	Interest on Debt	Bonds	\$146,001	\$153,622	\$165,772	\$131,533	-9.9%	-14.4%	-20.7%
52200	Interest on Debt	Temporary Loans	\$63,900	\$70,563	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$954,000	\$585,000	\$936,650	\$1,018,820	6.8%	74.2%	8.8%
53150	Lease Rental	Buildings-Interest	\$0	\$531,500	\$212,000	\$243,180	NA	-54.2%	14.7%
54200	Advancements and Obligations	Common School Fund - Principal	\$1,554,495	\$1,012,773	\$1,250,184	\$1,266,267	-18.5%	25.0%	1.3%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$868,404	\$596,794	\$546,604	NA	-37.1%	-8.4%
59100	Other Debt Services Obligations	Registrars Fee	\$0	\$0	\$3,369	\$2,150	NA	NA	-36.2%
Non Operational Total			\$5,993,730	\$4,399,467	\$4,505,028	\$4,231,868	-29.4%	-3.8%	-6.1%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$139,499	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$22,017	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$58,353	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$3,648	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$807,441	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$118,278	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$160,235	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$4,768	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$69,999	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$10,875	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$9,217	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$159	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$1,802,351	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$266,625	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$346,007	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$4,346	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$16,492	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$2,583	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$2,273	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$35	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$53,231	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$3,898,432	\$0	\$0	\$0	NA	NA	NA